

**GOVERNMENT**

**SIKKIM**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 06<sup>th</sup> August, 2018**

**No. 401**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 24/2018 – State Tax**

**Date: 28<sup>th</sup> May, 2018**

**NOTIFICATION**

In exercise of the powers conferred by section 48 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) read with sub-rule (3) of rule 83 of the Sikkim Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby notifies the National Academy of Customs, Indirect Taxes and Narcotics, Department of Revenue, Ministry of Finance, Government of India, as the authority to conduct the examinations per the said sub-rule.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**